IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SECOND DAY OF DECEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICEM.H.S. ANSARI

And

THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 18417 of 1996

Between:

M/s. Stilbene Chemicals Limited, Secunderabad, Rep. by its M.D. Anil Kumar Agarwal, S/o. Omprakash Agarwal, Resident of Secunderabad.

..... PETITIONER

AND

1 The Additional Commissioner and the Joint Commissioner (CT) (Legal) C.T. Buildings, Nampally, Hyderabad.
2 The Commercial Tax Officer, General Bazar Circle, Secunderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue a Writ, Order, or direction more particularly one in the nature of Writ of Mandamus declaring the order passed by the First Respondent in C.C.T.S Ref. No.L.III/288/96, dt. 19/8/1996 so far as the imposition of the condition of payment of 50% of penalty amount as illegal, arbitrary and opposed to the principles of natural justice and consequently direct the Second Respondent., i.e., the Commercial Tax Officer, General Bazar Circle, Secunderabad, not to take any coercive steps for recovery of penalty disputed in the Appeal No.225/96 pending disposal of the appeal and pass such other order or orders as are deems fit and proper in the circumstances of the case.

Counsel for the Petitioner: DR.M.V.K.MOORTHY

Counsel for the Respondents: SPECIAL GP FOR TAXES

The Court made the following:

ORAL ORDER: (per MHSA.J.)

It is not disputed before us that the matter is rendered infructuous in view of the subsequent events.

2. Accordingly the Writ Petition is dismissed as infructuous. No costs.

(M.H.S.ANSARI, J.)

22nd December, 2004.

(S.ANANDA REDDY, J.)

SSR

..... REGISTRAR

// TRUE COPY //

SECTION OFFICER

To

1 The Additional Commissioner and the Joint Commissioner (CT) (Legal)
C.T. Buildings, Nampally, Hyderabad.
2 The Commercial Tax Officer, General Bazar Circle,
Secunderabad.

3 2 CCs to Special G.P. for Taxes, High Court of A.P. (OUT)

4 2CD copies.